

**Indian Employment Credit**► **Attach to your tax return.****2005**Attachment  
Sequence No. **113**

Name(s) as shown on return

Identifying number

**Part I Current Year Credit**

<b>1</b>	Total of qualified wages and qualified employee health insurance costs paid or incurred during the tax year . . . . .	<b>1</b>												
<b>2</b>	Calendar year 1993 qualified wages and qualified employee health insurance costs (see instructions). If none, enter -0- . . . . .	<b>2</b>												
<b>3</b>	Incremental increase. Subtract line 2 from line 1 . . . . .	<b>3</b>												
<b>4</b>	Multiply line 3 by 20% (.20) (see instructions) . . . . .	<b>4</b>												
<b>5</b>	<table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the total of the current year credit(s) from—</th> </tr> </thead> <tbody> <tr> <td><b>a</b> Shareholder . . .</td> <td>Schedule K-1 (Form 1120S), box 13, code F, G, or U . . .</td> </tr> <tr> <td><b>b</b> Partner . . .</td> <td>Schedule K-1 (Form 1065), box 15, code F, G, or U . . .</td> </tr> <tr> <td><b>c</b> Beneficiary . . .</td> <td>Schedule K-1 (Form 1041), box 13, code L . . .</td> </tr> <tr> <td><b>d</b> Patron . . .</td> <td>Written statement from cooperative . . .</td> </tr> </tbody> </table>	If you are a—	Then enter the total of the current year credit(s) from—	<b>a</b> Shareholder . . .	Schedule K-1 (Form 1120S), box 13, code F, G, or U . . .	<b>b</b> Partner . . .	Schedule K-1 (Form 1065), box 15, code F, G, or U . . .	<b>c</b> Beneficiary . . .	Schedule K-1 (Form 1041), box 13, code L . . .	<b>d</b> Patron . . .	Written statement from cooperative . . .	<b>5</b>		
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<b>c</b> Beneficiary . . .	Schedule K-1 (Form 1041), box 13, code L . . .													
<b>d</b> Patron . . .	Written statement from cooperative . . .													
<b>6</b>	<b>Current year credit.</b> Add lines 4 and 5. (S corporations, partnerships, estates, trusts, and cooperatives, see instructions.) . . . . .	<b>6</b>												

**Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)**

<b>7</b>	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 44 . . . . .	}	<b>7</b>	
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return . . . . .			
<b>8</b>	Alternative minimum tax:			
	• Individuals. Enter the amount from Form 6251, line 35 . . . . .	}	<b>8</b>	
	• Corporations. Enter the amount from Form 4626, line 14 . . . . .			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56 . . . . .			
<b>9</b>	Add lines 7 and 8 . . . . .	<b>9</b>		
<b>10a</b>	Foreign tax credit . . . . .	<b>10a</b>		
<b>b</b>	Credits from Form 1040, lines 48 through 54 . . . . .	<b>10b</b>		
<b>c</b>	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>10c</b>		
<b>d</b>	Nonconventional source fuel credit (Form 8907, line 23) . . . . .	<b>10d</b>		
<b>e</b>	Other specified credits (see instructions) . . . . .	<b>10e</b>		
<b>f</b>	Add lines 10a through 10e . . . . .	<b>10f</b>		
<b>11</b>	Net income tax. Subtract line 10f from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 . . . . .	<b>11</b>		
<b>12</b>	Net regular tax. Subtract line 10f from line 7. If zero or less, enter -0- . . . . .	<b>12</b>		
<b>13</b>	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions) . . . . .	<b>13</b>		
<b>14</b>	Tentative minimum tax (see instructions):			
	• Individuals. Enter the amount from Form 6251, line 33 . . . . .	}	<b>14</b>	
	• Corporations. Enter the amount from Form 4626, line 12 . . . . .			
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54 . . . . .			
<b>15</b>	Enter the greater of line 13 or line 14 . . . . .	<b>15</b>		
<b>16</b>	Subtract line 15 from line 11. If zero or less, enter -0- . . . . .	<b>16</b>		
<b>17</b>	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 6 or line 16 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 16 is smaller than line 6, see instructions . . . . .	<b>17</b>		